IN THE HIGH COURT OF PUNJAB AND HARYANA AT
CHANDIGARH

CEA No.79 of 2006
Date of decision:10.10.2006

Commissioenr Central Excise Commissioenrate, jalandhar (Hqrs at Chd.)

....Appellant

versus

M/s. D.S.Dyers,Inside Lahori Gate, Amritsar.

....Respondent

CORAM: HON'BLE MR. JUSTICE ADARSH KUMAR GOEL
HON'BLE MR. JUSTICE RAJESH BINDAL

Present: Mr. Kamal Sehgal, Advocate, for the appellant.

Mr. Vineet Sharma, Advocate, for the respondent.

JUDGMENT:

1. This appeal has been preferred by the revenue against reduction of penalty amount by the Tribunal to Rs.10,000/-, which was the amount of penalty imposed by the adjudicating authority but had been enhanced by the Commissioner (Appeals).

2. Though, notice had been issued having regard to judgment of this Court in favour of the revenue in **The Commissioner, Central Excise Commissionerate, Ludhiana v. Punjab Alkalies Chemicals Limited,** CEA No.39 of 2005, decided on 13.7.2006, having regard to the fact that the dispute involved is only of Rs.13,000/-, we are of the view that no interference is called for by this Court and, accordingly, this appeal is dismissed.

(Adarsh Kumar Goel)
Judge

Oct.10, 2006
'gs'

(Rajesh Bindal)
Judge